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In re Application of

FEB 2 3 2004

Jeffrey P. Gambino, et al.

Serial No.: 09/756,177

Group Art Unit: 2811

Filed: January 9, 2001

Examiner: Vu, Hung K.

For: FLASH MEMORY STRUCTURE USING SIDEWALL FLOATING GATE (Amended)

Honorable Commissioner of Patents Alexandria, VA 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.111

Sir:

In response to the Office Action dated **December 17, 2003**, please amend the above-identified application as follows: